## ABSTRACT OF THE DISCLOSURE

A novel method for decomposing urethane resin suppresses the generation of aromatic amines and

5 facilitates the recycling of urethane resins. To decompose urethane resin, the method involves the use of a decomposing agent that has both an ability to cleave urethane bonds in a urethane resin and an ability to react with and thus capture an amine compound. The decomposing

10 agent is preferably one that contains either at least one selected from carboxyl group, and a salt, ester and acid anhydride thereof, or at least one selected from isocyanate group and epoxy group.